

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
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FISCAL IMPACT STATEMENT

LS 6191

BILL NUMBER: SB 89

DATE PREPARED: Nov 1, 2001

BILL AMENDED:

SUBJECT: Display of "In God We Trust" Motto in Public Schools.

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FUNDS AFFECTED: **GENERAL
DEDICATED
FEDERAL**

IMPACT: Local

Summary of Legislation: This bill requires a school corporation to display the motto of the United States worded "In God We Trust".

Effective Date: July 1, 2002.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: School corporations not currently displaying the motto of the United States, "In God We Trust", could face additional expenditure by an undeterminable amount due to the requirements of the bill. The impact would be the cost of an 11" X 14" poster displaying the motto of the United States (plus the frame) for every instructional classroom, auditorium, and student dining facility in each school corporation.

Background: There are currently 294 school districts in Indiana with approximately 1,960 public schools.

Assuming posters of the motto of the United States have not been placed by any school corporation into any classroom, it is possible to approximate the number of public school classrooms in Indiana by utilizing full time equivalency (FTE) data for teachers. However, the FTE data may overstate the total number of classrooms, as some classrooms may have more than one teacher assigned. School year 2000-2001 FTE for teachers was 59,202.

If it were assumed that each public school has at least one designated dining facility for students, the approximate number of rooms would be 61,162 (59,202 + 1,960 = 61,162.) Auditoriums are generally prevalent in some junior high school and most high school buildings. Auditoriums are generally less

prevalent in elementary schools. As a result, the ratio of public school buildings to auditoriums should not be assumed to be one-for-one. If the bill were interpreted to include gymnasiums as auditorium type facilities when used for convocations, school music concerts, or other non-sport performances, the ratio of public school buildings to auditoriums would be closer to a one-to-one basis. However, some public schools have more than one gymnasium.

With respect to 11" X 14" Motto of the United States posters, information obtained indicates a per-poster price of approximately \$3.

Background Information: Mississippi Initiative- Mississippi House Bill 51 was passed in the 2001 session of the Mississippi Legislature. The bill provided that all schools in Mississippi would be required to display the motto of the United States. The bill was signed into law by the Governor. Additional information from the American Family Association indicates that a professional printing firm in Mississippi printed the required copies of the motto of the United States for the 32,000 classrooms, auditoriums, and student dining areas in Mississippi schools free of cost to the schools.

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: School corporations.

Information Sources: Indiana Department of Education, IDOE SAS and ORACLE data tables; www.state.ms.us; American Family Association.